

**VILLAGE OF DESHLER  
INCOME TAX RETURN INSTRUCTIONS**

***Important Reminders:***

\*Be sure to include **ALL** W-2 forms and other supporting documents

\*Don't forget to sign at the bottom of the return

**\*ALL RETURNS AND PAYMENTS ARE DUE**

**MONDAY, APRIL 16, 2018**

\*Make checks payable to: Village of Deshler

\*Credit cards are not accepted at this time.

**Line 1:** Enter the TOTAL amount of gross compensation from all W-2 forms for the tax year listed. Each W-2 form should be examined in all wage areas for the highest wages. (Typically, Box 3, 5, or 18) Income taxable by the village may differ from the income taxed by the Internal Revenue Service. Be sure to attach all W-2 forms.

**Line 2 A:** Enter the amount of income from a business (including farming).

**Line 2 B:** Enter the amount received from rental income.

**(\*Copies of federal schedules are required if reporting income on lines 2A or 2B.)**

**Line 2 C:** Total Lines 2A & 2B.

**Line 3:** Enter the amount of form 2106 (Employee Business Expense) if applicable. Schedule A and 2106 must be attached for credit to be given. However, if part of the income was in another tax entity, form 2106 must be prorated.

**Line 4:** Line 1 plus Line 2C less Line 3 (if applicable). This is your income subject to Deshler tax.

**Line 5:** Line 4 x 1% (Deshler income tax rate). This is the amount of tax due.

**Line 6 A:** Enter amount of Deshler tax withheld from your paycheck. This is typically listed in Box 19 of your W-2 form. DO NOT use the amount paid to a school district or any other municipality. **The Village of Deshler does not offer a credit for taxes paid in other cities.**

**Line 6 B:** Enter the amount of credit from a prior year's return. (If you believe you have credit, please call the tax office at 419-278-2955 to verify the amount.)

**Line 6 C:** Enter the amount of estimated tax paid throughout the year.

**Line 6 D:** Total lines 6A, 6B and 6C

**Line 7:** Subtract Line 6D from Line 5.

**Line 8:** If tax return is submitted late, penalty and interest may apply.

**Line 9:** Total lines 7 and 8. Payment must accompany return. If amount due is less than \$10.00, no payment will be collected.

**Line 10:** If line 6D (Total Credits) is greater than Line 5, you may be entitled to a refund or credit on next year's return. No refund will be issued if amount is under \$10.00.

**Declaration of Estimated Tax**  
**(Disregard this section if all of your Deshler tax due is withheld from your paycheck)**

If you expect to receive taxable income next year from which Deshler tax will **NOT** be withheld by your employer, you should complete the Declaration of Estimated Tax. This will avoid a large payment at the time of filing your annual return. Payment of at least 22.5% of the tax due should be paid at the time of filing.

The remainder of payments should be made as follows:

2 <sup>nd</sup> quarter payment (22.5%)	Due June 15
3 <sup>rd</sup> quarter payment (22.5%)	Due September 15
4 <sup>th</sup> quarter payment (22.5%)	Due December 15

**Line 1:** Enter the estimated income for next year.

**Line 2:** Multiply the estimated income amount x 1%.

**Line 3A & B:** Enter the amount to be withheld by an employer. (ex: if one spouse has withholdings and the other does not)

**Line 4:** Subtract lines 3A and 3B from Line 2

**Line 5A & 5B:** Enter any other credits available and total.

**Line 6:** Line 4 less Lines 5A & 5B

**Line 7:** Amount paid with this return (not less than 22.5% of Line 6)

**Line 8:** Subtract Line 7 from Line 6

**DON'T FORGET TO SIGN BOTTOM OF FORM!**

Submit to:

Village of Deshler Income Tax Dept.  
101 E. Main St.  
Deshler, OH 43516  
419-278-2955